



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-5

William Clifford Smith, Treasurer  
Billy Tauzin Congressional Committee  
550 South Van  
Houma, LA 70361

APR 2 1999

Identification Number: C00119040

Reference: Year End (07/01/97-12/31/97), July Quarterly (4/1/98-6/30/98) October Quarterly (7/1/98-9/30/98), 12 Day Pre-General (10/1/98-10/14/98), and 30 Day Post-General (10/15/98-11/23/98) Reports

Dear Mr. Smith:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-While it is permissible for a person or a committee to make a contribution for the general election prior to the primary election, the recipient committee must employ an acceptable accounting method to distinguish between primary and general election contributions. 11 CFR § 102.9(e). This general election amount should be maintained in the committee's account.

Since the state of Louisiana did not hold a run-off election (which is considered the general election) for 1998, any contribution received designated for the general election must be returned to the donors, redesignated or reattributed in accordance with 11 CFR § 110.1(b)(5), 110.2(b)(5) or 110.1(k)(3), as appropriate. The use of general election contributions to pay primary debts and obligations is prohibited under the Act as such could result in contributions with respect to the primary election in excess of the \$1,000 per election limit for individuals or the \$5,000 per election limit for qualified multi-candidate committees. Any subsequent report(s) filed with the Commission should disclose the refund, redesignation or reattribution of any general election contribution. Refunds,